Citizens' association of Chicago
Address...constitutional convention and other legislation.

ADDRESS

BY THE

CITIZENS' ASSOCIATION

OF CHICAGO.

Constitutional Convention

AND

Other Legislation.

1895.

THE EXECUTIVE COMMITTEE

OF THE

Citizens' Association of Chicago,

Respectfully submit the following Address.

The agitation for Municipal Reform has been so active for a year past, and so general in its scope, that it has assumed a national character. Nowhere has it been more active and thorough than in Chicago. This is evidenced by the formation of several associations or leagues, some for general, others for special investigations.

The operations of these societies as far as made public show that they have gone over the ground which has been so often explored, and have arrived at the same conclusions as those which have preceded them, the facts elicited by their investigations differing only as to the names of persons and in degree or volume. Many suggestions for relief from the evils which have beset our City for so many years have been made, but few of them vary from those which have been heretofore tried with indifferent success. The greater number of these remedies are based upon proposed legislation at the present session of the State Legislature.

Among the subjects which interest our community and which require thorough and radical treatment are:

1. Justices Courts, including, of course, those designated as Police Courts, which are now weighed down with abuses of all kinds.

2. Taxation; particularly with regard to the assessment of property.

3. Consolidation of the towns composing Chicago, or the erec-

tion of a new City and County, while preserving the Park and Drainage Districts, and fealty to the State.

4. The enactment of a law for the reform of the Civil Service.

It would seem an easy matter to establish a Court for Police purposes under our present Constitution, but that would not do away with the present abominable institutions which would thereafter flourish all the better from having a monopoly of the worst kind of business. So with Taxation; the Revenue Law could be amended, but in doing so all the rest of the State would be involved, and in the greater part of it no change would be tolerated. The question is complicated, in our case, with territorial difficulties, such as consolidation of the city towns, which is out of the question under present laws; any attempt to accomplish it would invite failure. We have now eleven assessors in the territory which makes up the City of Chicago. We have also, in Cook County, the anomaly of a dual school system, which should be abolished.

The restriction of Constitutional Amendments to that of one article at a time is an effectual bar to any amendment of it whatever that has local application only. Laws for our relief under the present Constitution would either be unconstitutional or fail to provide a remedy for the evils under which we are suffering.

After a careful review of the whole situation in the light of past experience and present or recent occurrences, we are constrained to advise that the best method of obtaining sufficient and lasting municipal reform is to secure a revision of the State Constitution wherein the whole subject of municipal administration in Chicago and Cook County can be dealt with in the light of present deficiencies and necessities. If any amendments can be made to existing laws to tide over pressing difficulties, they will give relief to a certain extent, but the root of the evil, which proceeds from the inadequacy of the organic law of the State in its application to our case, cannot be reached except by radical measures. The question of a Constitutional Convention should, therefore, be submitted to the people.

That the present time is opportune for such movement cannot be doubted, when we see that the political party which has dominated this State and its legislation for more than 30 years, has a majority in the Assembly of nearly the required two-thirds.

But it is not Cook County alone that requires a change in administrative system. There are many requirements by other cities which could receive attention from a Convention. There are also some matters of general interest which could be dealt with. The Supreme Court should not be migratory, the Appellate Court judges should be elective, the whole Revenue System should be revised. Prison Reform, Multiplicity of Elections, the relations of Capital and Labor, Consolidated Trusts, Municipal Grants of Franchises, and other matters of interest which have arisen since the adoption of the present Constitution in 1870 should be considered.

The objections to a revision of the Constitution came mainly from those who fear that the restrictions on debt and taxation may be removed; others object to hazarding the minority representation plan of electing the General Assembly; while there are some who have visions of inroads by corporations upon the public domain of franchises and privileges. It should be borne in mind that the present restriction of debt is illusory. In Cook County the 5 per cent. restriction is practically ignored, as it may be, and probably is, in other places. The City, County, Parks and Sanitary District have contracted, or may each contract, loans amounting to 5 per cent. on the valuation of the same territory—20 per cent. in all. To contract new debt it is only necessary to form a new municipality. As for taxation, the County limit of 75 cents per $100 is a constitutional one, but that of 2 per cent. for the City is a statutory one, and can be increased at any session of the legislature. The latitude of 5 per cent. taxation for schools evidently needs restriction. A new Constitution would have to be submitted for ratification to the people, whose views about minority representation should be paramount. If recent events, political and industrial, are any indication of public sentiment, there need be no fear that cor-

porations can encroach upon the public through a popular vote. The honesty and good sense of the people of Illinois can be relied upon as firmly now as in 1870.

Meanwhile it is universally admitted that a reform in the Civil Service is absolutely essential to any economical, efficient and honest administration. Public opinion is a unit on this question. The leading reform organizations, the clubs, the executive committees of the two great political parties, are unanimously demanding it. The Citizens' Association has for many years advocated it. Bills are now pending in the General Assembly for the establishment of Civil Service of Cities upon the merit system, so successfully adopted by the Federal Government and by several of the States. The enactment of such a law cannot, it is believed, be defeated in the face of an intense and urgent public sentiment in its favor.

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The "*Chicago Tribune*" in an editorial January 13, 1895, referring to the Resolution introduced by Mr. Needles in the Legislature for submitting to the vote of the people a proposition for a Convention to revise the State Constitution, makes the following remarks:

"It would appear from the preamble that farmers, litigants, workingmen and all other interests in the State are deprived of something each of them ought to have because the Constitution stands in the way. So say the tax-eaters. So say the men who want to be liberal with other people's money. So say the corporation lawyers whose clients want special privileges. But when they are called on for facts they submit none. When they are called on to state things which a majority of the people think ought to be done, but cannot be done on account of alleged restrictive provisions, they are mute.

For there are no real grievances which are not cureable by amendment. There are restrictive provisions already mentioned which are and long have been a thorn in the flesh of those who are anxious for a Constitutional Convention. They dare not submit an amendment to abrogate one of them, but they think they might get rid of them were a new Constitution to be framed."

In reply to this and to other recent criticisms of the motives underlying the movement for a Constitutional Convention and a request for SOME REAL REASONS WHY A CONVENTION IS NECESSARY TO REVISE, ALTER AND AMEND THE CONSTITUTION OF ILLINOIS, AS ADOPTED IN 1870, IN SO FAR AS THE CITY OF CHICAGO AND COOK COUNTY ARE CONCERNED, we submit the following:

1. Because under the constitution as it exists, no legislation can be had that will enable the people of said City to consolidate the various governing bodies now existing within its territorial limits, so as to unify the eleven town governments, the City Government and the County Government; even if a majority of the whole number of voters is in favor of such action.

There is a statute in force for uniting towns (Chap. 139, Sec. 37, Hurd's Rev. Stat., 1891) which requires that a majority in each of the towns attempting to unite must vote in favor of such union; but if in the smallest of the eleven towns within the City of Chicago only a minority should vote for union, the measure would be defeated even though an overwhelming majority were in its favor in

the other ten. And though successful in all of them, the question of the uniting of the City and County Governments for that portion of territory comprised within the City Limits as now or in the near future constituted, and of a division of the territory embraced in the present County, would still be undecided: and the Section of the Constitution (Art. X, Sec. 7) which provides that:

"The County affairs of Cook County shall be managed by a board of Commissioners of fifteen persons, ten of whom shall be elected by the City of Chicago, and five from Towns outside of said City, in such manner as may be provided by law," must needs be revised or amended before a division of the territory embraced within Cook County (if such division were found most satisfactory to its inhabitants) could be effected.

2. In Art. IX, Sec. 1 of the Constitution, it is provided that: "The General Assembly shall provide such revenue as may be needed by levying a tax, by valuation, so that every person and Corporation shall pay a tax in proportion to the value of his, her or its property," etc.

The same article, in Sec. 8 provides that: "County authorities shall never assess taxes, the aggregate of which shall exceed 75 cents per $100 valuation, except for the payment of indebtedness existing at the adoption of this Constitution, unless authorized by a vote of the people of the County."

Sec. 9 goes on to say: "All municipal corporations may be vested with authority to assess and collect taxes;" but excepting that such taxes shall be uniform with respect to persons and property within the jurisdiction of the body imposing the same, there is no limitation whatever upon the rate of such taxation.

From the maximum rate of taxation allowed by Sec. 8 for County purposes, one might infer that the framers of the Constitution, when using in Sec. 1 the language, "A tax by valuation," must have intended *a fair cash valuation;* yet by giving permission under Sec. 9 to all municipal corporations to assess and collect taxes, without imposing any restrictions upon them as to the rate of

taxation which they might so assess and collect—and by making it possible for any number of municipal corporations to be superimposed one upon another in the same territory, each armed with independent taxing powers, the framers of the Constitution have defeated their object (if such was intended) of having taxes levied upon a fair cash valuation, as the sum total of taxes so levied would amount to a total confiscation of the entire income of the property under the aggregate rates so assessed and collected for the use of the various municipal corporations assessing and collecting taxes from the citizens of Chicago, none of which (the County alone excepted) are checked by the Constitution in the maximum rate they might impose. The result has been that property, instead of being taxed at its fair cash value—an amount which every intelligent pesson could fairly criticise and affirm or deny—is assessed at arbitrary valuations, varying with the caprice, the whim or the venality of the assessors, and necessarily wanting in the uniformity aimed at by the langnage of the Constitution.

The only way to correct this evil, is by constitutional amendment limiting the rate of taxation which may be imposed on persons and property by the combined taxing powers *of all the municipal corporations* which may have a right to draw revenue from said persons and property; and fixing that rate at so low a point that property may be assessed, at its true cash value without danger of confiscation. Then we may hope to see fairly honest returns of the vast mass of personal property which now is hidden from the assessor, and which, because it will not pay taxes at a ruinous rate, goes untaxed altogether.

3. The necessity for a change in the system of Courts inferior to Courts of Record in Cook County, so as to abolish the Justice of Peace system, seems to be admitted on all hands; yet, as shown by an exhaustive research recently made by a competent authority, this cannot be effected without a Constitutional Amendment, in view of the effect of Art. VI, Sec. 29, which provides that "All laws relating to Courts shall be general," etc.; and the Counties

outside of Cook are satisfied with the Justice of Peace system, as they doubtless are justified in being, and would oppose a general change.

4. The Constitution, by Art. XIV, Sec. 2, has deprived the People of the State of the means of speedily remedying any evils under which they might, in course of time and altered environments, find themselves suffering, by reason of the confining limitations in its provisions, by hedging about the power of amendments so closely, that after providing that all proposed amendments shall receive a two-thirds vote in both Houses of the Legislature, and then a majority vote of the People of the State (proper precautions against hasty and improvident action), it continues: "But the General Assembly shall have no power to propose amendments to more than one article of this Constitution at the same session, nor to the same article oftener than once in four years."

If, therefore, it is conceded that the three grievances first set out in this communication, are entitled to favorable consideration and require constitutional amendment, yet, though all may be meritorious and though relief may be demanded by the whole People, nevertheless three sessions of Legislature or six years at the very least, must elapse before relief can be had; and this delay adds a fourth grievance to the list. Moreover, if it should be found—a by no means chimerical supposition—that two separate articles of the Constitution must be amended, in order that some one necessary law may be enacted and which might else be in danger of conflict with existing Constitutional provisions, then the People would be entirely impotent under the Constitution of 1870 to help themselves, except by waiting four years, obtaining the favorable action of two successive Legislatures and two separate submissions to popular vote—and only then if no mischances intervened in all that time might they obtain relief by "taking two bites at a cherry."

Charges of venalty, of subserviency to private corporations who are anxious to throw off present Constitutional restrictions and supervision, and of other sinster motives imputed to its friends, are

readily made whenever the question of Constitutional provision is propounded. It is fair to assume that men of honest intentions may and do seek such revision, that the People of the State of Illinois are as watchful and intelligent of their interests, and as active in defending them against individual and corporate greed and rapacity now, as they were twenty-five years ago; and that they will retain all the meritorious provisions of the Constitution of 1870 unaltered, strengthening that instrument where the experiences of a quarter of a century of unexampled material development of the State have shown it to be weak and inadequate, and profiting by the experiences of this and our sister States during that period.

Abstract of the opinion of I. K. Boyesen, Esq., on the question of whether an act could be passed by the General Assembly creating a municipal court for the City of Chicago, which should have jurisdiction in all cases where justices of the peace now have jurisdiction, and a more extended and general jurisdiction than the justice of the peace now has, the object to be accomplished being to avoid the evils existing under our present justice of the peace system in the City of Chicago. He says:

"I am of opinion that any court that might be established by act of the general assembly without constitutional amendment would not supersede the justices of the peace or deprive the justices of the jurisdiction which they now have by general law applicable to the entire state. The justice of the peace is a constitutional judicial officer, and the general assembly has not the power to abolish such justice of the peace, and they can only enact laws covering the jurisdiction of such justice so as to make such jurisdiction uniform throughout the state. While the general assembly would have power to either diminish or increase the jurisdiction of the justices in the state at large, it would not have the power to make the jurisdiction of the justices of the peace different in the City of Chicago from what it is in the other portions of the state. See Constitution of 1870, Article VI, Section 1."

Mr. Boyesen then cites several Supreme Court decisions to show that the justices of the peace are constitutional officers and that their jurisdiction must be uniform throughout the State. Several attempts by the legislature to provide special jurisdiction for the justices in Cook County have been declared unconstitutional under the inhibitory clause contained in the article providing for the state's judiciary. He adds:

In my opinion it would be competent for the legislature to pass an act providing for the establishment, in counties having a population of 50,000 inhabitants and over, of courts having concurrent jurisdiction with justices of the peace in all civil and criminal cases of certain limits and grades therein to be named (say in civil cases up to $500, and in all criminal cases punishable by fine and imprisonment in the county jail), and providing that the practice in such court should be similar, so far as pleadings and proceedings are concerned, to that which now prevails in justice courts, and making the operation and effect of such act dependent upon the passage of an ordinance by the common council submitting to the people the question of whether or not such act should be adopted and such courts established. I gravely doubt, however, whether such an act would be of any practical benefit so long as the justice of the peace, with his present powers and jurisdiction, exists. At the present time the Circuit Courts and the County Court have concurrent jurisdiction with the justice of the peace in all civil cases, and the litigant who actually desires to have his case determined in a court of a higher grade than the justice's can as readily and as easily institute his suit in the Circuit Court as before the justice of the peace. The abuses of justice courts do not arise between parties having a legitimate dispute to be determined by litigation, but in cases where one party seeks to obtain an undue advantage or harrass and annoy his opponent. And so long as the justice retains his jurisdiction any party desiring to prosecute before a justice of the peace may resort to all the methods now prevailing for the purposes of such prosecution, notwithstanding the existence of a court of a higher grade to which he might resort.

Mr. Boyesen's suggestion is that the people seek to obtain the passage of a resolution by the legislature submitting to the people a constitutional amendment authorizing the abolition of the office of justice of the peace in the County of Cook and the establishment of a municipal court having all the jurisdiction and powers now exercised by justices of the peace and such extended jurisdiction as might be deemed advisable.

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ADDRESS

BY THE

CITIZENS' ASSOCIATION

OF CHICAGO

CITY FINANCES

AND

Constitutional Amendments

JANUARY

1896

THE EXECUTIVE COMMITTEE

OF THE

Citizens' Association of Chicago,

Respectfully submit the following Address.

To the Members of the Citizens' Association:

The recent versatile and animated discussions of the financial situation of the City of Chicago have brought to light no new features, nor given rise to any practical suggestions for its relief. In fact, if any disclosure has resulted from the various publications it is that there is or has been a lack of precise information on the subject more general than could have been reasonably supposed. We will rehearse as briefly as possible the principal items required for an understanding of the position.

The revenues of the City of Chicago are derived mainly from taxation and from licenses. The expenditures may be classified as follows: Educational or Schools, the Public Library, Interest on Debt, and Municipal. As the three first named cannot, under any circumstances, except a misappropriation of their funds, be deficient at the proper time for their disbursement, there remains but the one last mentioned to deal with in this address. The funds for the Water Supply and for Special Assessments come under the same category as those three named above—they have a separate administration, and cannot legally be used for general municipal purposes.

The assessment for taxation is made by assessors in the different towns which are comprised within the limits of Chicago, of which there are seven whole towns, nearly all of another, and fractional parts of three more—in all eleven assessors. The law under which the assessment is made has come down to us without material modification from the first settlement of the State; before that from old colonial times. It is, in

theory, just and equitable, but in its application to our case totally inadequate to our needs, and as practically carried out, *neither* just *nor* equitable. Its execution is left to the nearly unbridled discretion or caprice of the assessors, the worst features of which are exhibited in the inequality of the assessment and almost total disregard of the law in making valuations. Although a decision of the Supreme Court of Illinois authorized the valuation of one-third the cash value of property as being a legal assessment, a recent publication by the State authorities, compiled with great care, shows that in Chicago the valuation of real property, by the assessors, varies from about 3 per cent of its salable value up to 10, 15, 20, 30 per cent and even higher. As a statement of fact we believe this compilation to be incontrovertible. As for personal property, the assessment is so made that "stock in trade" of merchants bears a burden eminently out of proportion to all other property, and that all shares, bonds and other similar securities (except bank stocks) escape taxation altogether. As a result of this we find in 1874 the assessed valuation of all the property taxable in the three towns then included in Chicago was $303,705,140; in 1875 it dropped to $173,764,246; in 1894 it was, in the eleven towns and parts of towns, $247,425,442, although in that same period—1874 to 1894—the population had increased from 400,000 to 1,600,000—400 per cent—and the expenses of administration very largely, though not in as great proportion—225 per cent.

The sudden drop in valuation in 1875 was caused by the change of system from that practiced under the old City Charter to that prescribed by the Constitution of 1870. The old charter allowed an independent assessment for City purposes—the Constitution requires that the practice shall be uniform throughout the State, thus bringing us under the present town assessors' method. To prevent the possibility of excessive expenditure for city purposes the law of 1879 was passed, limiting the rate of municipal taxation to 2 per cent. This may be increased by law. That for the County is limited to $\frac{3}{4}$ per cent, which cannot be increased, and for the Drainage District to $\frac{1}{2}$ per cent ordinarily, but with an additional $\frac{1}{2}$ per cent for each of the next three years from 1895. The Parks and the Town Boards also levy taxes, and the City for the Schools, the Library, and for Interest and Principal of the Debt.

Can it be wondered at that the assessor in each of the city towns is anxious to keep down the total of his assessment so as to throw the burden of taxation as much as possible on the other towns? Is it marvelous that all sorts of inducements are presented to the minds of taxpayers

and public officers to reduce individual assessments? Can there be greater incentives to fraud and injustice than those so palpable under these conditions? When the taxpayer gets his bill for the year and goes over the items of taxation for State, County, City, Schools, Parks, Town, Drainage, Interest and Library purposes, and finds a total of 9 per cent for South Division property, 9¾ for that of the West Division and 10 for the North, can we blame him for his execrations of the system and everything connected with it? The most tangible object of his wrath is the City Government whose demands upon his purse for municipal purposes are but about 25 per cent of the whole tax. He leaves out of view the fact that Chicago is the most lightly taxed large city in the Union. Even at the figures given taxation amounts to no more than 1 per cent of the real value of property.

We have said that there can be no deficiency in the funds for any branch of the City or County Governments except from misappropriation. Where then does the deficieney exist, and what is the cause of the continual embarrassment of the City officials? The Municipal Appropriation Bill passed April 3, 1895, to provide for all the administrative expenses of the City from January 1 to December 31, exclusive of Schools, $7,600,000: Interest, $1,200,000, and Public Library, $500,000, but including Public Works, Police, Health, Lighting, Fire, Sewerage, and smaller contingents amounted to $8,650,000, of which there were to be raised from licenses and miscellaneous sources $3,700,000, and from taxation, $4,950,000.

The tax levy to cover the $4,950,000 does not become operative until December, 1895, and the amount received during that month is comparatively small; but there is a *general fund* which results from the savings of years long since past, amounting on January 1, 1895, to nearly $2,500,000. This can be used as far as it goes in helping out the payments necessary under the Appropriation Bill, but it is evident that unless the amount so taken is reimbursed to the General Fund the *capital*, the only *reserve* of the City will have gone, and its embarrassment be increased for future years. A recent statement to the effect that additional expenses have been incurred by the City to the extent of $500,000 shows that the appropriation for street lighting has been exceeded in this and former years, and that $150,000 of the expense is a charge on this General Fund. To deplete it for any purpose would be a great financial calamity. An issue of scrip—to be paid out to city employes only, and not to be sold by the City to raise money—to the amount of 75 per

cent of the tax levy—$3,700,000—can be made; it has been to a certain extent. From all these items the municipal appropriations can be paid as they accrue.

There is, however, no visible means of providing for the Floating Debt. Its composition was as follows, January 1, 1895:

Unappropriated judgments	$ 602,000
Special taxes levied against city for street intersections	1,000,000
Due pension funds	328,000

These liabilities were not on the books of the City on January 1, 1895.

No account is taken here of liabilities provided for by special taxation such as Interest, and Water Loans. The Sinking and Special Funds are debts which are offset by certain City assets. From the nature of these debts and of the Pension Funds it does not appear that they are pressing, and they can be paid, when payment is required, out of the resources of the General Fund or of cash on hand at the time. Why the Pension Funds have not been set apart and entered on the City books is mysterious. The Judgments and Special Taxes are legacies of debt that have come down from former administrations, and there seems no other way of paying them than by appropriation involving penury in other directions, or by imposing a tax running over a period of two or three years. Here is where the alleged deficiency exists, and any law made for its relief by further taxation should be so framed as to prevent a recurrence of the situation.

A source of embarrassment of no small import to the City authorities in meeting its payments is the practice of holding back the tax collections by the Town collectors, and later in the year by the County Treasurer, who is the County Collector. It is a constant source of bickering between those officials and the City Treasurer, the more annoying as it seems to proceed from a strife as to whom the bank interest on the public deposits shall accrue.

It will thus be seen, we believe, that the financial difficulties of Chicago proceed from the antiquated and inadequate system of taxation, from the inequalities and other defects in the practices, and from the insufficiency of that part of the revenue from taxation appropriated for municipal purposes. There is no deficiency of *revenue* except in that,

which is limited to 2 per cent. of the assessed valuation of City property, and which is less than one-fourth of the whole amount of taxation.

Such a financial situation would not appear embarrassing to a rich commercial house able to avail of its credit. It would not be so for Chicago if our authorities had a similar resource. The collection of taxes now in progress will clear up the appropriation accounts and restore to the General Fund its advances in 1895 so that the amount can be used in 1896. The Floating Debt can be easily carried, as the judgments are a good investment for the holders or their assigns. The Pension Funds are secured by the General Fund or by assets which will be realized before payments are required. If nothing more is asked of the Legislature of 1897 authority should be sought to issue negotiable Revenue Bonds, instead of scrip, against the incoming tax list, and to levy a special tax strictly limited to the amount necessary for paying off the old judgments and the accrued special assessments for street intersections.

Various remedies have been proposed for the present situation; one that will apply to the future as well as the present is desirable. Economy is the best remedy for financial evils in public or private affairs. The present City Administration is deserving of credit for its economical efforts, but the question is often asked if a smaller number of more efficient men could not be effectively employed in some of the departments. Consolidation of the Towns has been recently brought up again, but it is a project very different in its aspect now to that which it presented in 1888 when there were but three towns to unite. It could be of little advantage so long as the present absurd Revenue System (absurd as regards Chicago) continues. Abolition of township organization in Cook County would not accomplish all that is wanted. Equalizing the assessments is another remedy just proposed; that is, bringing up the low asessments to the legal standard or to a standard much higher than the present average. This would accomplish the object sought, but it would be fought from its inception to its final defeat by the united influence of the large and powerful class whose property is assesed at the lowest scale.

Take the ground-work of the best plans for revenue reform and it will be found to underlie some scheme for a taxing district or a species of revenue autonomy for Chicago. We want some means of regulating our finances that will not conflict with the plans or needs of other parts

of the State. We are subjected to their necessities or even their whims. An incident calculated to assist City finances by a small addition to the assessed value of some rich property in the South Division of the City was frustrated by the action of the State Board of Equalization in reducing the percentage of addition from that of last year. We are hampered at every turn in this or some similar manner.

Constitutional Amendment Needed.

The last Legislature resolved to submit to the people of the State the question of allowing *three amendments* to the State Constitution at a time instead of one to which it is at present restricted. Should that pass, Chicago might avail of it by getting authority to frame such a government as its position in the State and in the Union requires. Given this authority and all questions of detail can be settled by a consensus of opinion of our best citizens. A new and enlarged municipality including such territory as is necessary to form a City and County of Chicago should be a model for national admiration. It should have an assessor in chief—a continuous office—and competent staff whose books should always be open to the public, and with a fixed maximum rate of taxation the assessment should be regulated to a reasonable extent to suit the wants of the municipality.

In view of the situation we urge upon the City Authorities, the Reform Associations, Federations and Leagues, the Political and other Clubs to at once join in a combined effort to obtain the adoption by the people of the State of the pending amendment to the Constitution. We despair of obtaining permanent and satisfactory Revenue Reform under present conditions. Part of our embarrassment arises from the antagonism of those who wish to maintain the present system of assessment as the one best suited to the wants of the smaller cities and the country towns, villages, and rural districts. This amendment, if adopted, will do very much to obviate the necessity of a constitutional revision, a measure which has active opponents on grounds which cannot be called altogether unreasonable. By its aid, besides making provision for a sufficient Revenue Code for the City and County, the Justices' Courts could be reorganized in a satisfactory manner, Municipal Grants of Franchises dealt with, and many other particulars of local legislation and administration equitably regulated.

Meanwhile there seems to be no other way of disposing of the greater part of the Floating Debt than that we have mentioned, with the understanding that such a situation shall not be again permitted. Street intersections are now paved at the cost of the property benefited, and the arrears are, as we have said, of long previous accumulation. Embarrassment for the future in other respects can only be avoided by keeping strictly within the law with regard to appropriations. The practice of making supplemental appropriations should be stopped. If the funds provided for the city government are insufficient they should not be supplemented by debt, even to the General Fund. It were better to cut down the expenses to the size of the appropriation. A committee of influential citizens might obtain a reasonable increase of the assessment, subject, however, to the hazard of having their plan nullified by the State Board of Equalization. An increase of the assessment in 1896 would not, however, be available for an increase of revenue for municipal purposes until 1897.

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